App. F IX 4

1945-46

File No 106-45

Serial Nos 8, 36

Previous References
Mnl 73-47 (118, 119, 158 & Nr 195)
" 112-41 (13 14)
" 110-44 (42 43)
" 56-40 (63 65)
" 56-40 (65 66)

Later References
Mnl 73-37 (118, 119 Nr 195)
Mnl 88-48 (1, 2, 102)
Mnl 56-40 (68 69)

GENERAL AND REVENUE SECRETARIAT

LLH 19CTx 37

Serial Nos -do-

Part B for Secy

SUBJECT

Revision of ochoi bye-laws of the mysore City bye laws

K 9842 & 27.9.45

To the President, City Mnl Mysore

Approved of the

1456/C

From the Superintendent, Mysore City Mcl

MS- 184-631/44 d 23-8-45

Ltr for approval a copy of proposed Amendment to the Octroi Byelaws, as approved by the City Municipal Council and adds that the objections raised are not tenable.

1) The Mysore City Municipal Council have resolved to amend the Existing Bye-laws, as detailed in the draft notification

Objections have been received to-

1) to levy octroi at- Rs 3-0-0 per maund of 960 tolas, of articles manufactured out of tobacco instead of at- Re 1- per maund, as at present-

2) proposed levy of octroi on Rubber goods, i e cycle tyres and Tubes

3) Levy of octroi on watches, clocks, Timepieces and their parts imported into Mysore city

4) levy of octroi on old gunny bags, old tins glass bangles, Gultan, Honey, old Harmonium, and old Drums

5) The Municipal Council have considered

these objections, and have decided that they have untenable

3) It is not known if the ~~Government~~ Municipal Advocate has scrutinised the proposed amendments

4) A comparative statement showing the existing and the proposed levy of octroi duty on several items, and cases of new levy will be called for

A

5) A - ~~Draft~~ Amendments

Sm 13/9 — 13/9 Engl

b) Send with a draft letter calling for the information

Sm 10/10 11/10

9) For perusal please

Addl Secy) 8 Jan 18/10

21/9/10

To the President City Municipal Council

2/10

L 33 35-D 27-10-45-

calls for the information from President City Municipal Council

M 5-C 631-188 of 18-12-45-

Furnishes a Comparative Statement — re revision of octroi Bye laws

ADDITIONAL SECRETARY TO GOVERNMENT
No 2209
Dt 18/10

1456 / 4527

754/M

1268 Law

10 The Municipal Advocate, Mysore, has now suggested some modifications to the above Byelaws

11 The Law Section will be consulted in the matter.

12 A — will be done, if approved

Rev Secy to Govt 27/1/46

27/1/46

13 Yes done 25/1/46

14 For favour of submission

Asst Secy Local Self Govt 25/1/46

15 submitted

The bye-laws are flagged 'A' the Municipal Advocate, while suggesting amendments to the Rule 2, 9 & 10 flagged 'B' & 'C' submitted that the explanation may be retained for ensuring the bye-laws

MCA 28/1/46

~~Rule 2~~ 10) of the bye-laws even if the explanation is retained this may kindly be read with the Legislative Branch. If any legal opinion is required on any point it may kindly be specified

Mr 2b

Asst Secy to Govt Legislative Branch

28/1/46

17) For favour of scrutiny of the proposed bye-laws

For 29/1

Asst Secy Legislative Branch 29/1/46

30/1/46

754/46

amendment of the Octroi Bye laws of the Mysore city Municipal council

(b) The draft octroi Bye laws seek to levy octroi on certain additional articles specified in items 15(d) and items 36 & 48 of the Schedule. Schedule IV of the Mysore City Municipalities Act, 1933 fixes the maximum rates of octroi for the several articles mentioned therein and clause (a) of VIII of this Schedule prescribes the maximum rates as regards all the other articles. The octroi fees levied under the proposed Bye-laws are within the prescribed limits

(c) Attention is however invited to item 15(d) of the Schedule of Tax octroi fees are levied on articles manufactured from Tobacco, such as, cigarettes, Beedies etc in Schedule II of the City Municipalities Act, 1933, the term "Tobacco" is used

(d) It is for consideration whether articles manufactured from tobacco come under the definition of "tobacco" in its ordinary sense, Submitted for orders

11/2/46 BVR 11/2/46

(e) I have verified whether all the other articles in the schedule are within the scope of the Act & also within the scope of the model & part of 9/2/46

7SG/M

Amendment of the octroi Bye-laws of the Mysore city Municipal council

1456

The other articles correspond substantially with the articles mentioned in the existing schedule and the rates also tally and are within the maximum rates specified in Schedule II of the Act

26/1-7-1946 BDN 15/2

23) Before articles manufactured out of tobacco can be subject to Octroi levy, the amendments to the Act proposed in another file have to be effected. The draft bye-laws are therefore in order

13 FEB 1947 MYSORE

BDN 13/2/46

Law Secy) 24) RV 15/2 DNR 15/9/1946

Asst Secy Legislative) 18/9/1946

25) A.D.7 may see the Amendment to the Act is put up separately orders thereon will be awaited

TN 20/2

26) Pl check up with the schedule if the rates proposed are within the maximum specified under the city Municipalities Act 1933 Sunday

28/9/1946

27) The rates are verified and are found to be within the limits mentioned in schedule IV of the Mysore city Municipalities Act, 1933

TN 2/3

2) The Engineering Board have proposed a revision of the existing bye-laws relating to the levy of certain or goods or articles imported into the Port limits for use or consumption therein. Some objections have been received in response to the notice published in this behalf and they have been duly considered by the Board and some modifications made in the bye-laws in consultation with the Port Officer.

3a) Till now, articles included under 34 items were subjected to the levy of 1 % ad valorem which is now increased to 4 8 so as to make the Board to levy octroi on all kinds of articles. Many of these do not strictly come under the class mentioned in Schedule II attached to the Act. This class of articles will be rectified in 1933 and they have to be included under class VIII of the

Schedule This may be done by reference as regards to the statement showing in greater detail the name of article on which the duty is now levied & those on which it is proposed to be raised & the exemptions proposed to be granted

81) In connection with the levy of excise on different forms of tobacco, & draft amendment bills in respect of the same as well as on matches that have been proposed and the connected legislation necessary to give effect to the proposal in regard to the levy of excise on different forms of tobacco just at present and the levy may be continued at the present rate on the several kinds of tobacco as it is now existing & to be levied in this country that is to be levied on the manufacture of tobacco on one maund which is being collected at Rs 37 per maund is proposed to be raised to 12 as. per pound as against Rs 40 which is the maximum allowed under the Provincial Tobacco

not at all stated any reason
why the rate of Rs 37½ per maund
which has been in force for a number of years
should be reduced so low as 12 as. The loss
in this case would be quite considerable more
than no doubt appreciated to reduce it to
one rupee per maund which question is under
consideration separately. Pending orders on these
questions, the duty of octroi at the present
rate on tobacco etc may be continued and
items need be included therein for the present
vide the opinion of the Director at para
2 of the note.

This may be offd

3) The bye laws may be approved, along with the
rules & exemptions, subject to the points noted
above

Rao Sahib 16/3/46

33) The Bye Laws have been Exd
by the administrative & Law
Branches and they may be offd
as above. Except in regard to
Tobacco & Tobacco products
Action may be taken separately about these
(Minister for Ed" & P.H.)

Laws 18/3/46

34) Laws 26/3/46 26/3/46

19-3-46
5736

4827

Draft for Mr

Mr Mysore

3) Submitted with a draft for

3) The modifications suggested by the Municipal Advocate, Mysore, will be incorporated in the proposed Bye laws

Mr A/c A 'Y'

In 28/3 3) see attended to on

3) A.— May I request to be informed before the ~~date~~ bye laws to the Resident

3) Immediate

Mr Mysore

TO The President City Municipal Council

" Comptroller

L 10361-2/M1 106-45-36, d 5-4-46

Sanctions the revised octroi Bye laws of the Mysore City Municipal Council and add that the levy of octroi on Tobacco and on different forms of tobacco may be continued at the existing rates, pending issue of further orders

[illegible]

8990
2

From the president, city Mc el-Mysore
Dis-c 131-184 d 5-6-46

Requests that necessary instructions may be issued to several Commercial depts of Govt, to such as Sandal oil Factory, The Lac and paint-works, Ferro Alloys Dept, etc to pay octroi duty on articles belonging to Govt Departmental Concern

(2) The above view of the president city Municipal Council is not correct in the face of the following definite Government orders, sanctioning exemption from payment of octroi duty on all articles purchased by Government Departments for bonafide Government purposes

Flag R (1) L 6726-9/Mc 154-25-2, dated 29-4-1926.
Flag P (2) L 10155-219/Mc 113-4290, dated 15-4-43
Flag Q' (3) L 5249/Mc 73-37-65, d 23-12-38.
Flag S' (4) L 3336/Mc 98-44-13, dated 14-10-44

(3) The attention of the president will be drawn to the express directions contained in

8295 4527

the above -gos, and he will be asked to send proposals to modify the existing Police Byelaws in this behalf, suitably framed in accordance with the above -g-os

4/1) A draft reply is put up

4/ Assistant attached

2/1/47.

2466

2666.

(Reply on leave)

2/1/47

(157)

TO The President-M.C.-M Kurnool d 20-1-47

TYPING SECTION 16 JAN 1947

calls for further information

4/ D.O reminder

2/1/47.

4/ Sweet with a D.O reminder

2/1/47

4/ Immediately

2/1/47

No. 266 d 4-7-47

Reminder

TYPING SECTION 3 JUL 1947

Draft

8 490 5 15 5/2

From the President City Mill of Mysore.
Ms. C. dt 2-7-47

Requests early orders of Govt on the proposal to levy octroi on all products of tobacco

Revenue Secretary's orders

47) where pending and why

read SAA

Ref his ago no L 10361-2 Mll 106-45 36 dated 5-4-46- the President, Mysore City Municipal Council has been informed that the levy of octroi on tobacco and on different forms of tobacco may be continued, at the existing rates pending issue of further orders

Ms The President has not yet furnished the information called for in this

8990 / 153

Connection

50) A draft letter calling for the same is put up for appl. Reference 47 supra

51) What is the information called for. Please bring up & explain in person

52) A revised draft is put up for as withdrawn

53) Issue

To The President, Illyrian Embassy at 1800 h 31-7-47

Requests him to furnish information called for in this office letter No 45-2-46 dated 24-1-46 re the financial implications of the proposal to levy duties on all forms of tobacco other than unmanufactured tobacco & tobacco refuse

1535 619
L

From the president-city M.C. Mysore
M.C.C 631 dated 22-7-47

States that the proposal to levy octroi on
articles belonging to govt. depts may be sanctioned
in the interest of the finance of the Mysore
City Municipality

[illegible] Agreement [illegible]
Notes [illegible] how the above proposal is in
Contravention of the provisions of the several
standing orders on the Question This Question is
again referred by the president

5) The president would again be informed that the
proposal cannot be approved

Secy

Dep Secy

1/8 Jan

5b) The Asst Secy will
please speak in
this connection in person

Subject
Dep Secy
7/8/47

6/8/47
Dy Secy

5) Dy Secy
Mysore may
want a reply
urgently

50 On 8th August, 1945, the President, Mysore City Municipal Council, submitted proposals for the revision of the octroi Byelaws of the Mysore City Municipality. After due scrutiny by the Legislative Branch, the above Byelaws were approved by the Govt, with the direction that the levy of octroi on tobacco and on different forms of tobacco might be continued at the existing rates for the present. C vide Govt no. A (2) 361-2/ML 106-45-36 dt 5-4-46,

51 On his letter dated 5-6-1946, the President, Mysore City Municipal Council requested the Govt to issue necessary instructions to the several Govt Departments for payment of the octroi duty on the articles imported into Mysore City Municipal limits in accordance with the revised octroi Byelaws approved in Govt dt 5-4-46. read above

1947 May 13

(60) On a further examination of the question it was found that the revised octroi Byelaws required modification, as under the existing Standing orders, all articles imported by the Govt Departments for bonafide use are exempt from payment of octroi duty.

(61) In this office letter dated 20-1-1947 the President was requested to intimate, why, inspite of definite Standing orders on the subject, these items were included in the above octroi Byelaws and why this was not Specifically brought to the notice of Govt while submitting the revised octroi Byelaws of the Mysore city Municipality

(62) On reply, the President has stated that the payment of a nominal octroi by the Govt Departments would be a good source of income to the Municipality and that was

Government might take a liberal view of the matter and end this controversy

by As the proposal is in contravention of the provisions of the several standing orders on the subject, the President Mysore City Municipal Council will be informed that the proposal cannot be sanctioned. Reference also invited to paras 40 & 41 supra

Refer paras 56 & 57 supra

Revenue Secy / Law 28/8/47

The various standing orders re exemption are noted in para 40 supra

As the proposals of the Municipality are definitely in contravention of these orders, it will be informed that its proposals are not acceptable

Minister for Edn 29/8 1/9/47

8/9 30/8/47 Secy to Govt Edn Dept

OFFICE OF THE MINISTER FOR EDUCATION & P. W.
Date 30.8.47
No. 1586

617

Sent with a draft letter

To

The president — with all of Myrae

good of 27-9-47.

Refers the Trustees and calls

for revised Bylaws

Subject for orders Written a reminder

may issue by the President

Mr. Hillman 9/12/47

Proceedings of the Special General Meeting of the Mysore City]

106-45-8 1656

Office of the President,
City Municipal Council, Mysore.

No M5-184-631/44 Date 21st August 19 45
Encl 23

31 AUG 19 45

From
R Ramachandra Rao Bhombore, Esq B A
President City Municipal Council,
MYSORE

To
J B Mallaradhya, Esq , M A ,
Additional Secretary to Government ,
Bangalore

Sir,

I have the honour to state that the question of revising the octroi byelaws of this municipality was engaging the attention of the Municipal Council for the past two years In the month of March 1945 the Municipal Council approved of certain amendments and the same were published in this office Notification No M5 184-631/44 dated 29th May 1945 The objections received in response to the notification were considered in detail at a special meeting held on 11th August 1945 and overruled as not being tenable In the case of street hawkers who sell beedics, the tobacco license fees was reduced to Re 1/- per year, and the other amendments were approved as originally notified In forwarding herewith a copy of the Council resolution No 1097 dated 11th August 1945 and copies of the Notification containing the amendments to the octroi byelaws as notified and finally approved, I request you to be so good as to obtain approval of Government thereto at a very early date, so that the amended byelaws may be given effect to before the ensuing Dasara, The objection petitions are also enclosed

I have the honour to be,
Sir,
Your most obedient servant,

PRESIDENT

BS

Proceedings of the Special General Meeting of the Mysore City Municipal Council held on Saturday the 11th August 1945 at 4.30 P M

PRESENT

1.R Ramachandra Rao Bhombore, Esq , B A , President
2 T.Venkataramaniah,Esq , Vice President
3 A.Krishnamurthy Rao,Esq ,
4 A N Suryanarayana Rao,Esq ,
5 T Narasimha Iyengar, Esq., B A , B L ,
6 B Narayanaswamy,Esq , B A , B L ,
7 Agaram Rangiah,Esq ,
8 K S Satyanarayana Rao,Esq.,
9 T Variappa,Esq , B A , LL B ,
10 H Thammiah,Esq ,
11 G Janardhan Naidu,Esq ,
12 M P C Basappa,Esq ,
13 D P Nanjappa,Esq ,
14 T G Chandrasekhara Gowda,Esq ,
15 V N Basappa,Esq ,
16 U L Ramachandra Rao,Esq ,
17 P C Devaraj Urs,Esq ,
18 Mrs V F Theobald,
19 K Siddiah,Esq ,

ABSENT

20 P Puttaramiah,Esq , B A , B L ,
21 M N Jois,Esq ,B A ,
22 Smt Kaveri Bai
23 G R Rangaswamiah,Esq ,
24 M V Venkataramiah,Esq ,
25 M S Nanjappa,Esq ,
26 Chowdiah,Esq ,
27 Patnam Srinivasa Setty,Esq ,
28 Dr A V Ranga Rao
29 Gulam Ahamed Khan,Esq ,
30 T S Ali Khan,Esq ,
31 Mohammad Sait,Esq ,

Deferred Subject No 1097

Consideration of objections received in response to notification No MB 184-631/44 dated 29th May 1945 regarding amendment of octroi byelaws of the municipality

The following objection petitions received from (1) Messrs Nanjundappa and Sons (2) K Venkatasubbiahsetty and other vateh dealers in Mysore City (3) The Mysore Cycle dealers Association (4) K Subbiah setty and other persons dealing in beedies and cigarettes are put up

President's suggestion is also put up that exemption may be granted from octroi duty in the case of old gunny bags and old tins exceeding fifty and ten respectively brought into the Mysore City by foodgrain depots, cooperative and other recognised institutions for taking foodgrains, oil, oilcakes etc , if the party were to produce a certificate from the concerned authority mentioning the number of bags or tins so brought into the City

The Council considered the above objections and resolve that they are not tenable and that the amendment already approved and notified will stand. The amendment suggested by the President, Municipal Council, was considered and resolved that the limit of exemption as already proposed is sufficient The Council further resolves that in Appendix No I,1, add as item 3,"street hawkers" and levy a license fee of rupee one per year

Sd R Ramachandra Rao Bhombore,
President

"Copy"

PRESIDENT

BS

PERIOD FOR CLAIMING DEPOSITED GOODS AND DISPOSED OF UNCLAIMED GOODS

20 All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the Bonded Warehouse All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner provided that before selling such goods, notices of the fact shall be posted for seven days at the Bonded Warehouse and at the Municipal Office and provided that the goods shall be sold earlier when the storage fees are likely to exceed their value

SALE PROCEEDS HOW DEALT WITH

21 When any goods are sold under Bye law 20 the sale proceeds shall be credited to the Municipal funds, in payment of duty and storage fees due in respect thereof, provided that if the amount realised by the sale exceeds the amount so due the balance shall be kept in deposit for one year and any claims for such balances received during that time shall be duly considered by the President At the expiry of one year, or after all claims received during that period have been duly diposed of, the balance shall be credited to Municipal funds No claims shall be admitted after the said period of one year except by special permission of the Council

COUNCIL NOT RESPONSIBLE FOR DAMAGE TO GOODS UNDER STORAGE

22 The Council shall not be responsible for any damage that may be caused to goods deposited in the bonded warehouse while such goods are being passed into or out of the warehouse or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the warehouse keeper or other person charged with the safe custody of the goods

PERMISSION TO USE PRIVATE PLACES AS BONDED WAREHOUSE

23 Any person may, with the sanction of the President, be permitted to use any place as a bonded warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President

REFUNDS

REFUND ON RE EXPORT

24 On all articles on which octroi duty has been paid and which are subsequently exported by the original importer himself beyond the octroi limits without breaking bulk, refunds shall subject to the following rules, be granted at the rates originally charged at the time of import —

(i) On timber imported and re exported in log—within six months from the date on which octroi was levied

(ii) On piece goods—within three months from the date on which octroi was levied

(iii) All other articles—within one month from the date on which octroi was levied

Provided that no refund shall be granted—

(1) on kerosene oil
(2) on sugar
(3) on jaggery
(4) on oil seeds
(5) on cocoanuts fresh
(6) on cocoanut dry
(7) on damaged copra
(8) on chunam
(9) on tobacco in any form
(10) on any sum less than one rupee

PRODUCTION OF GOODS AND RECEIPTS

25 Any person claiming refund under the above rule shall produce the goods to be exported at the octroi koti together with the original receipt for octroi duty paid thereon and on application for refund prepared in M A M form No 42 which can be had free of cost He shall fill up the columns 1 to 10 of the application duly signed with date of export before he presents it at the Octroi Office

EXEMPTION IN CERTAIN CASES

26 Any person who has been exempted under Bye law No 9 from production of goods at the octroi koti on import shall subject to the same conditions, be exempted from the production of goods to be exported

PROCEDURE AT OOKAD OF EXPORT

27 The officer in charge of the octroi koti, on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall endorse the refund application and send the same with the goods with the escort of

octroi subordinate to the ookad concerned who shall return the same to the office with the certificate thereon of the managar concerned at the exit ookad

28 All goods exported under such application and also all goods exported under export pass under Bye law No 16 shall be produced by the exporter under the escort of octroi peon at the octroi station of exit

29 The octroi subordinate in charge of the station of exit will satisfy himself that the goods produced as being covered by the refund application form or export pass correspond with the entries in the refund application form or export pass presented with them

Export by Road

30 If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass or the refund form, octroi official shall verify the entries in the pass or the refund form with that of the goods under export and certify the duplicate pass or the refund form and return the same to the octroi subordinate Otherwise he shall retain the duplicate pass or the refund form and report the circumstances forthwith for the orders of his immediate superior If the goods are under export pass and do not appear to agree with the particulars given therein, they shall be detained until the orders are received

Export by Rail

31 If the goods are for export by rail the octroi subordinate in charge of the station of exit shall retain the refund form or duplicate pass pending production of a railway receipt for the goods covered by the refund form or duplicate pass Upon production of the railway receipt if, after due enquiry, the said octroi subordinate is satisfied that the goods produced are covered by the refund form or duplicate pass and also by the railway receipt in question, he will then endorse on the reverse of the form or the pass and the number and date of the railway receipt and will return the refund form or pass to the octroi subordinate who escorted the goods

Payment of Refund

32 In all the cases in which refund is claimed, the form duly endorsed as provided by Bye laws 30 and 31 respectively, must be sent immediately to the exporter concerned to produce at the octroi koti by the persons seeking refund and if after due check, the officer in charge of the octroi koti is satisfied that a refund of octroi covered by the refund form is duly payable, he shall, if the amount so payable does not exceed Rs 25, forthwith pay the same to the exporter or his authorised representative If the amount to be refunded exceeds Rs 25 or if the officer in charge of the octroi koti sees any cause to refuse payment of any sum claimed the claim shall be forwarded for the orders of the President

Payment of Refund when Not to be Made

No sum shall be refunded unless the person entitled to it applies for payment within three months from the date of delivery to him of the duly authorised refund form

General

33 Importers of dutiable articles shall, if called upon by a requisition in writing signed by the President or Vice President within three months of such import account for the articles received by them by producing relative invoices, and octroi paid receipt obtained in token of payment of octroi duty or furnishing the date of export of such articles for having exported the whole or part of the articles originally imported or otherwise Any breach of this bye law will render the importer liable to punishment with a fine exceeding to ten times the value of octroi on such goods or to Rs 25 whichever may be less and to the payment of octroi duty on the article unaccounted for

34 Any person importing or exporting dutiable articles who infringe Bye laws Nos 3, 4, 5, 7, 12 and 28, shall be liable to a fine not exceeding Rs 50

35 Any travelling agent who imports into the city samples of dutiable articles, *viz*, hosiery, glassware, oilman stores cut pieces of C P goods metal fancy goods, such as cutlery, watches, clocks, time pieces and their parts for the purposes of advertisement or for booking orders in the city, may be permitted on furnishing the value of articles so imported by him and depositing the octroi due thereon as security for the goods till the export of these goods within seven days from the day of import The amount so deposited by him will be refunded on his producing the goods for inspection at the Octroi Office together with the token receipts obtained from the Octroi Office, at the time of export

A register shall be maintained in the Octroi Office for these temporary deposits and their refund These temporary deposits shall be taken into octroi accounts if the Travelling Agent fails to produce the goods within seven days from the date of import But the Agent may

claim refund of the same later, *i e*, after the period of seven days under octroi bye laws relating to refund of octroi at the time of export

APPENDIX No I

Article for which License to be obtained

BYE LAWS FRAMED UNDER SECTION 51 (1) (K) OF THE MYSORE CITY MUNICIPALITIES ACT TO REGULATE THE GRANTING OF LICENSE FOR SALE OF TOBACCO IN MYSORE CITY

It shall not be lawful for any person to sell or offer or keep forsale or import either by wholesale or retail tobacco in any form liable to octroi duty without a license

For the purpose of this rule, the license fees per annum (official year) shall be as follows —

1	Wholesale dealers	Rs 6
2	Retail dealers	Rs 3

CONDITIONS OF LICENSE

2 The conditions subject to which licenses are granted shall be as in the form appended

POWER TO REFUSE CANCEL, ETC

3 It shall be competent for the President to grant, suspend, withhold, withdraw or refuse licenses under these rules

4 It shall not be lawful for any person to import keep, sell or offer for sale tobacco in any form for which a license is required under these bye laws after such license is refused, suspended, withdrawn or cancelled

PENALTIES FOR INFRINGEMENTS

5 Any person infringing these bye laws shall be liable on conviction before a Magistrate to a fine not exceeding Rs 20 and to a further fine not exceeding Rs 5 for every day, after such conviction during which such infringement continues, provided that the total amount shall not exceed Rs 100

License Fee Rs 6

WHOLESALE OCTROI LICENSE

(1) (k) ←(*Granted under the Octroi Bye laws framed by the Mysore City Municipal Council under Section 51 of the City Municipalities Act*)

Name of License holder
Residence
Name of Vendor
Residence

You are hereby authorised to vend, by wholesale, subject to the provisions of the license issued from the Bonded Warehouse or koti of the City of Mysore

1 That this license shall only be in force till the 30th June 19 and that it shall be exhibited to any Octroi Officer when he shall lawfully call for the same

2 That due written notice of the despatch of all consignment of to your address and probable date of arrival within Municipal limits be given to the officer in charge of the city Bonded Warehouse, that these goods be brought within the Municipal limits between the hours of 6 A M and 6 P M and by any of the public roads described in the Schedule I hereto annexed or by the railway and that the parties in charge report themselves to the first ookad reached within Municipal limits a peon from which will accompany the consignment to the Bonded Warehouse and that the importers of persons in charge of the consignments shall be bound to answer truly all lawful questions put by the Octroi Mutsaddi or the officer in-charge of the City Bonded Warehouse

3 That all octroi articles attempted to be introduced within Municipal limits after 6 P M and before 6 A M by any other than the public roads described in the said schedule or by the railway, will be considered as contraband and treated accordingly

4 That the article subject to octroi duty above mentioned shall not be introduced into your premises or place of business without payment of octroi thereon

5 That when by this license you are authorised to vend tobacco in any form, an account in the accompanying form shall be kept by you of all stock of tobacco imported and disposed of either by sale within the city or export beyond the municipal limits and that such account shall be open to the inspection of any Octroi Officer above the grade of a peon and shall be submitted to the Bonded Warehouse on the 15th of every month for verification

6 That no dutiable article intended for consumption in the City of Mysore shall, under any circumstances, be allowed to be deposited by you in any of the villages immediately beyond Municipal limits

7 That this license be not transferable by sale, gift, mortgage or otherwise and that no persons except such as are named herein shall have power to act under it

8 That when by this license you are authorised to vend manufactured tobacco also you shall weigh at least ten maunds of tobacco in any form every month in the Koti

9 The President may suspend or withdraw the license for breach of any one of the conditions of this license

FORM OF TOBACCO VENDOR'S STOCK ACCOUNT

Schedule of Routes	Tobacco	Cigars	Cigarettes	Beedies	Tobacco Stalks and Powder	Gudack	Snuff
Date Particulars of receipts and Issues	R I B F s a c s l e u a i e n p s c t – e s – –	R I B e s a c s l e u a i e n p s c t – e s – –	R I B e s a c s l e u a i e n p s c t – e s – –	R I B e s a c s l e u a i e n p s c t – e s – –	R I B p s c t s e	R I B p s c t s e	R I B c s l t s e

RETAIL OCTROI LICENSE — License Fee Rs 3

(Granted under the Octroi Bye laws framed by the Mysore City Municipal Council under Section 51 of the City Municipalities Act)

Name of the license holder
Residence
Name of Vendor
Pesidence

You are hereby authorised to store and vend, subject to the provisions of this license, the following articles on the premises No within the Municipal limits of the Mysore City

1 That the said premises may be inspected by any Octroi Officer at any time in the manner prescribed by the bye laws

2 That all in the said premises and purchased or sold by you shall have paid duty or shall have been purchased at the Koti or from a duly licensed vendor

3 That no will be permitted to be stored or sold in any other than licensed premises and any found in an unlicensed premises will be considered as contraband and treated accordingly

4 That this license shall only be in force for twelve months, *viz*, from 1st July 19 to 30th June 19 and that it shall be exhibited to any Octroi Officer when he shall lawfully call for the same

5 That this license be not transferred by sale, gift, mortgage or otherwise and that no persons except such as are named herein shall have the power to act under it

6 This license holder is required within fifteen days from the date of issue of this license to have sign board put up in a conspicuous part of the premises occupied by him with the following inscriptions legibly painted thereon in Kanarese or English —

Number of license
Name
License to sell

7 The President may direct, suspend or withdraw the license for breach of any one of the conditions of this license

8 That when by this license you are authorised to vend tobacco in any form, an account shall be kept by you of all stock of tobacco purchased and sold and that such account shall be open to inspection by any Octroi Officer above the grade of a peon

9 That this license shall be liable to suspension or forfeiture for breach of any of the conditions of the Octroi Bye laws

APPENDIX II

Rules under Bye law No 18 of the Octroi Bye laws, relating to the Storing of Dutiable Articles in the Octroi Bonded Depot by Wholesale Dealers

1 In these rules the expression ' Tobacco shall include unmanufactured as well as manufactured tobacco and the expression " Trade Packing shall include packages, cases, boxes mats, ropes and all articles whatsoever used in packing tobacco

2 Subject to the provisions hereinafter contained, and with the permission of the President, a room or rooms in the Bonded Warehouse may be allotted free of rent to any wholesale dealer of tabacco for vending unmanufactured tobacco

3 Every wholesale dealer shall put up a sign board over the room allotted to him with his name legibly printed thereon in Kannada and English

4 All tobacco shall be warehoused in the trade packing in which it was received at the warehouse provided

(*a*) that the President or any officer of the Municipality of or above the grade of the Octroi Superintendent may at any time direct that any packages containing tobacco lodged in the warehouse shall be opened, weighed or otherwise examined and after such examination cause it to be sealed or marked in such manner as such President or officer may deem fit

(*b*) that any wholesale dealer may sort, separate, pack and repack his tobacco as shall be necessary for the preservation, sale or disposal thereof, or may take such part of it for sample or for local consumption as may be allowed by the Octroi Superintendent, on payment of the duty, provided the package in each case is repacked in its original packing or in such other way as may be specially approved by the Octroi Superintendent

5 Wholesale dealers shall not be permitted to deposit, or remove for local consumption, less than one maund (24 lbs) of tobacco in a single transaction, and any wholesale dealer whose removals for local consumption in any one month fall below 10 maunds may at the discretion of the President be required to vacate the room or rooms allotted to him, or in the alternative to pay a godown rent of Rs 4 per room for the month during which such removals fall short of the minimum prescribed

6 Where any wholesale dealer makes no removals continuously for six months from the warehouse his tobacco shall be removed by the Octroi Superintendent from the room or rooms allotted by breaking open if necessary, the lock put on by the wholesale dealer and shall be dealt with as provided for in Bye law No 20

7 At each removal of tobacco from the warehouse, all godown rents due on manufactured tobacco in any form shall be recovered along with the duty payable Refusal to pay the same will render the manufactured tobacco in any form ~~tobacco~~ liable to be dealt with under Bye-law No 20

APPENDIX No III

RULES TO REGULATE PAYMENT OF REWARDS TO INFORMANTS IN CASES OF SMUGGLING OF ARTICLES LIABLE TO OCTROI DUTY WITHIN THE MYSORE CITY MUNICIPAL LIMITS, FRAMED UNDER SECTION 58 (*t*) OF THE MYSORE CITY MUNICIPALITIES ACT

The President, City Municipal Council, Mysore, is empowered to award to any person who gives information leading to the detection of the offence of smuggling goods liable to octroi duty, a reward of one half of the fine, recovered and in special cases, the full amount of fine, and in cases in which conviction is not secured but duty is recovered, half the amount of such duty and in special cases the full amount thereof at his discretion

APPENDIX No IV

BYE-LAWS REGARDING LEVY OF OCTROI ON GOODS RECEIVED THROUGH POST

1 Post offices within the limits of Mysore City which are and may be constituted as Delivery Offices shall be treated as Ookads for the purpose of levying duty on articles received through post offices

2 Any person receiving articles through post offices leviable with octroi duty under bye laws in force shall pay the duty to the octroi officials as duty in or near the respective delivery offices

3 The addressee or any agent of the addressee or the person receiving from or taking delivery of articles through the post offices shall file a declaration about the contents or value of the articles together with the document such as invoices, receipts or correspondences

4 If no such declaration is filed and no duty paid, the person receiving articles into Mysore City or the addressee whether resident within the City limits or not, shall produce the articles or cause them to be produced for inspection before the octroi koti within six hours of the receipt

5 Any person failing to comply with any of the bye laws contained herein will be liable to prosecution and shall, on conviction by a Magistrate, be punishable with a fine of Rs 50 or fine which may extend to ten times the duty leviable not exceeding Rs 500

R RAMACHANDRA RAO BHOMBORE,
President,
City Municipal Council, Mysore

SCHEDULE No II

(*See* Bye law No 12)

To

THE OFFICER IN CHARGE OF THE OCTROI OFFICE, MYSORE CITY

Please receive the undermentioned goods and deposit them in the koti* —

Name of depositor	Description of articles deposited	Number of packages etc	Distinguishing marks if any	Weight Md Sr	Measure C Ft C In	Quality	Value	Remarks

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of Bye laws Nos 13 to 17, 19, 20 and 21 relating to the deposit

WITNESS

Signature

Address

Signature of Depositor

Address

Date

SCHEDULE No III

OCTROI OFFICE, MYSORE CITY

Received for deposit the undermentioned goods from

Receipt number	Consignment No & date	Goods Deposit Note No	Name and description of article	Number of articles

OFFICE OF THE PRESIDENT,
CITY MUNICIPAL COUNCIL, MYSORE

Dated 29th May 1945

Notification No M 5 184 631/44

Notice is hereby given to the inhabitants of the Mysore City Municipality that the Municipal Council have resolved to amend the Octroi Bye laws of the Mysore City Municipality to the extent noted below

Any person having any objection in respect of the proposed amendments may prefer the same in writing to the undersigned within a month from the date of publication of this Notification from this office, after which date no objections will be received

PROPOSED OCTROI BYE LAWS

Octroi Bye laws framed by the Mysore City Municipal Council under Section 51 (1) (*k*) and 64 Proviso (*a*) (2) and 82 of the Mysore City Municipalities Act of 1933

(b) (iv) a (ii)

OCTROI LIMITS

1 The Octroi limits for the purpose of collecting octroi shall be the Municipal limits

ROUTES FOR IMPORT

2 No article liable to octroi shall be brought within the Municipal limits except by one of the high roads and the cross roads described in Schedule I hereto annexed or by the Railway

INSPECTION OF DUTIABLE ARTICLES ON IMPORT

3 All persons bringing into or receiving from beyond the octroi limits of the City, any such articles or any conveyance or package containing such articles shall stop such articles, conveyance or package at the ookad to enable the Octroi Officer to inspect the same

4 (*a*) The octroi posts at which such conveyances, packages or goods shall be liable to inspection shall be the ookads on the high roads as well as the cross roads described in Schedule No I, the Bonded Warehouse and the City Railway Station including all its gates and the Octroi Office And every person bringing dutiable goods within the City shall report the fact, at the first of such post on the route by which they are brought All officers of the Octroi Department not below the rank of a Mutsaddi are authorised to inspect the contents of any conveyance or package under Section 88 of the City Municipalities Act, 1933

PENALTY FOR EVASION OF INSPECTION

4 (*b*) All persons driving vehicles shall stop them at the octroi posts when entering the City municipal limits whenever required to do so by the octroi staff, for the purpose of examining and searching for articles liable to octroi,

4 (*c*) Breach of this bye law, clause (*b*), shall render the offender liable on conviction to a fine not exceeding Rs 50 provided that if the offender is a person other than the owner of such vehicles and is not traceable, the owner of such vehicle shall be punished as if he himself has committed the said offence

TABLE OF OCTROI DUTIES

5 A table showing the octroi leviable shall be open to the inspection of any person at the Municipal Office and copies thereof shall be supplied without any charge to any person requiring the same Such table shall also be affixed in a conspicuous place at every post or office at which octroi is levied

BRINGING GOODS TO OCTROI KOTI, COLLECTION OF DUTY AT OOKADS IN CERTAIN CASES

6 When the goods have been examined at the octroi post, a pass in duplicate for such of the goods as are liable to octroi duty shall be furnished to the importer by the octroi post Mutsaddi, on receiving such pass the importer shall forthwith bring the taxable goods to the octroi koti accompanied by a peon, provided that if the duty to which the goods are liable does not exceed one rupee, the octroi post Mutsaddi may unless the importer declares that he intends to re export the goods receive such duty and give to the importer a permit

showing the nature and quantity of the goods and the duty received, provided also that in the case of goods imported by railway, the Inspector or other officer in-charge of the octroi post at the City Railway Station may, in the same manner, receive duty not exceeding three rupees

ASCERTAINMENT AND PAYMENT OF DUTY

7 When goods accompanied by a pass as aforesaid are brought to the octroi koti, they may be unloaded and weighed or counted by the octroi staff under the supervision of the officer in charge of the octroi koti Upon ascertainment of the amount of octroi payable on the goods, the importer shall either pay the amount due and receive permit for the removal of the goods or shall deposit the same in the Bonded Warehouse When the duty is paid as above, a permit shall be granted by the officer in charge of the octroi koti for the removal of the goods showing the quantity or weight of the goods, the amount paid in respect thereof and the date of payment The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the office and one copy returned to the octroi post from which it was received In case the importer wishes to re export the goods at once he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate provided that no free export pass will be granted in the case of sugar, jaggery and oil seeds

7 (*a*) In case of kerosene oil imported by Railway by persons owning kerosene oil tanks in the city, the octroi duty payable by the concerned importer shall be paid on the 8th day less the octroi duty on such quantity of kerosene oil exported within 7 days from the date of such import

PRODUCTION OF INVOICES

8 With a view to the appraisement of the value of the goods when the tax is assessed on value, the importer shall be called upon to produce the original invoice of the goods along with a copy of the same the original invoice being for the inspection of the officer in charge of the octroi koti and the copy of the invoice being retained for reference in the office Whenever the invoice produced by the importer is in language other than English or Kannada, he shall produce a true copy of such invoice translated into English or Kannada and verified by the importer In case the importer does not produce an invoice, he shall give a declaration in writing regarding the quantity, number, weight, value etc, of the article for clearance of octroi duty Should the importer fail or refuse to produce the invoice or if the invoice or the declaration appears to the officer in charge of the koti to be false or unduly low, the value of the goods shall be assessed at the current rates prevailing in the City and octroi levied accordingly

Explanations

(*a*) When the appraisement of the value of goods is made on the basis of the invoice, the value shall include all expenses such as packing charges freight charges, cart hire, charity, etc, *less* trade discount shown in the invoice

(*b*) When the importer produces an invoice or makes a declaration which is found to be false he shall, on conviction before a Magistrate be punishable with fine which may extend to ten times the value of octroi on such goods or to Rs 50 whichever may be greater

8 (1) When the octroi is levied on cubical contents of timber of any variety, the importers shall be called upon to produce the original bill of measurement of goods along with a copy of the same, the original bill being for the inspection of the officer in charge of the octroi koti and copy of the bill being retained in the office In case the importer does not produce the bill he shall give a declaration in writing regarding the quantity and cubical contents in detail of the article for clearance of octroi duty

Should the importer fail to produce the bill or if the bill or the declaration appears to the officer in charge of the koti to be false or unduly low, the cubical contents of the goods shall be assessed as per actual measurements and octroi levied accordingly and logs stamped at both ends

EXEMPTION FROM PRODUCING GOODS

9 With the previous approval of the President in each case, any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer, may on depositing as security such amount as may in each case be fixed by the President, not being less than Rs 250, be exempted from producing the goods imported by him or through his agency for inspection at the Central Octroi Office, provided that he makes arrangements satisfactory to the President for the supply to the Council of correct and detailed lists of all such goods with the names of the consignees in each case Every such

agent shall be responsible to the extent of his deposit for the payment of octroi on all goods which may have left his premises without octroi having been paid

Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof as may remain to his credit or may in any case require such agent or importer to produce any such goods for inspection at the Central Octroi Office

Every deposit holder under this bye law shall submit on or before the 3rd of every month the stock accounts of the previous month for verification of the dutiable articles

BONDED WAREHOUSES

Bonded Warehouse

10 The Municipal Council shall provide a Bonded Warehouse for the custody of goods which may be deposited under Bye law No 7

Hours of Business

11 The Bonded Warehouse shall be opened for the transaction of business from 10 A M to 1 P M and 5 P M to 7 P M daily except on Sundays and Holidays authorised by the President when the office will be open only in the mornings

Declaration by Depositor of Goods

12 Any importer depositing goods in the Bonded Warehouse shall unless the officer in charge of the octroi koti, has previously by weighing, counting or appraising, ascertained the amount of octroi payable thereon, give a declaration in the form appended (Schedule No II) of the description, weight, quantity and, if necessary of the value of such goods

Receipts for Goods Deposited

13 A receipt in the form appended (Schedule No III) shall be given by the officer in charge of the octroi koti for all goods deposited in the Bonded Warehouse and a register of all such goods shall be maintained It is the duty of the depositor to obtain a receipt for articles deposited by him and the Octroi Department is not responsible for any goods left at the premises and not covered by a receipt

Surrender of Receipt when Goods are Returned

14 The receipt given by the Octroi Department for depositing the goods should be returned before taking delivery of the articles to which it refers, otherwise, the officer in charge of the octroi koti may refuse to deliver the articles

Endorsement of Receipt to Person Authorised to take Delivery

15 If the depositor does not himself take the delivery of the article deposited in the Octroi Office, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced, the delivery of the goods may, at the discretion of the officer in charge of the Octroi Office be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer in charge of the octroi koti

Breaking Bulk

16 Any person who has deposited goods in the Bonded Warehouse may break bulk or change the packing thereof on application to the officer in charge of the warehouse, or may, on paying full duty thereon, import such goods into the City covered by a permit or may export such goods ~~free~~ covered by an export pass subject to the escort of an octroi subordinate, provided that new packages covered by such pass, shall if possible, before they are taken from the warehouse, be stamped by the officer in charge so as to show that they are under bond

The export pass shall be in duplicate and ~~issued free of charge~~, the original being retained by the officer in charge of the warehouse and the duplicate delivered For every export pass granted under this rule or Rule 7, a fee of one anna shall be charged, provided that in the case of carts or vehicles other than Railway a fee of one anna shall be charged for every cart or every other vehicle

Storage Fees

17 No goods shall be allowed to leave the Bonded Warehouse until storage fee has been paid thereon under the following rules —

(1) Goods shall be allowed to remain 24 hours free of charge

(ii) After that period the rates as in the following schedule shall be charged for 7 days or portion thereof —

	Name of Article	*Rate* Rs a p	*Period*
1	Cocoanuts fresh per 100 cocoanuts	0 0 3	Per day
	Cocoanuts dry including damage copra per maund of 24 lbs	0 0 3	Do
2	Sugar per bag or bale of 400 lbs or less	0 1 0	Per week or portion thereof
3	Jaggery do	0 1 0	Do
4	Ghee per tin of 1½ mds or 40 lbs or les	0 0 3	Do
5	Oil do	0 0 3	Do
6	Butter do	0 0 3	Do
7	Kerosene oil per box (2 tins or 8 gallons and le s)	0 0 3	Do
8	Oil seeds per candy of 160 srs or less	0 0 3	Do
9	(*a*) Timber in log	0 4 0	Do
	(*b*) Timber sawn per ton	0 4 0	Do
	(*c*) Timber in poles	0 1 0	Do
10	Tobacco per maund or 24 lbs	0 0 6	Do
11	(*a*) Piece goods per bale of 400 lbs or over or per case of 6 dozen or over	0 2 0	Do
	(*b*) Piece goods per bale of less than 400 lbs or per case of less than 6 dozen	0 1 0	Do
12	Musical goods—		
	(i) for each package case bag or bale if 400 lbs or over in weight	0 4 0	Do
	(ii) if less than 400 lbs in weight	0 2 0	Do
13	Toys do	Do	Do
14	Soaps do	Do	Do
15	Confectionery do	Do	Do
16	Oilmanstores do	Do	Do
17	Glassware do	Do	Do
18	Electrical Goods do	Do	Do
19	Colour and Metal Polish	Do	Do
20	Tiles do	Do	Do
21	Cement do	Do	Do
22	Coffee do	Do	Do
23	Tea do	Do	Do
24	All iron and steel materials	Do	Do
25	Cuddaph slabs do	Do	Do
26	Hosiery do	Do	Do
27	Motor and Motor accessories	Do	Do
28	All metals or alloy of metals in any shape or form or all manufactured articles in any shape or form of all metals or alloy of metals in any shape or form except silver and gold in any shape or form	Do	Do
29	Asbestos sheets (plain or corrugated) and Asbestos pipes	Do	Do
30	Porcelain articles sanitary fittings porcelain basins pipes jars cups and saucers	Do	Do
31	Earthenware or enamel wares of all kinds and chinaware	Do	Do
32	Canvas and rubber belting for machinery and all rubber goods and articles in any shape or form	Do	Do
33	All watches clocks and time pieces and their parts	Do	Do
34	Leather goods in any shape or form	Do	Do
35	Bakelite goods in any shape or form	Do	Do
36	Batteries and their accessories and dry cells	Do	Do
37	Photo frames or picture frames manufactured out of wood or metal	Do	Do
38	Optical goods and their accessories	Do	Do
39	Cycle and cycle accessories	Do	Do
40	American flour	Do	Do

(iii) Double these rates shall be charged after seven days provided that the President may in his discretion allow a reduction in or exemption from such penal rates

(iv) The date of admission and removal of goods shall reckon as one day, and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable When delay is caused by the inability of the officer in charge of the warehouse to examine and pass the goods, such delay shall not be reckoned

Occupation of Separate Rooms by Authorised Wholesale Dealer

18 The President may permit any wholesale dealer to occupy room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary

Dryage, etc

19 When goods stored by the wholesale dealer in the Bonded Warehouse under the above rules are issued on payment of duty such allowance may be made on the original weight on account of materials used in the packing or on account of reduction of weight owing to dryage or wastage as many, from time to time, be fixed by the President

Schedule of Taxes (Proposed)

Sl No—5

Name of taxes—Octroi

Class of property liable—The articles mentioned in the first column below when imported into the Municipal limits

Time at which taxes payable—Time of import of goods into Municipal limits

Amount for which or rate at which classes liable	Rs	a	p
1 Cocoanuts each	0	0	1
2 (*a*) Dry cocoanuts } (*b*) Copra in powder or in piece } Per maund of 960 tolas or 24 lbs	0	8	0
(*c*) Damaged Copra Do	0	1	0
3 Sugar Sugar shall include refined or unrefined sugar, lump sugar, crystalline sugar, sugar candy and loaf sugar, Glucose and sacharine powder or tablets Re 1 per cent *ad valorem*	1	0	0
4 Jaggery Jaggery shall include solid or powdery or joni jaggery per maund	0	1	0
5 Ghee per maund	0	8	0
7 Kerosene oil This shall include all products of kerosene oil, per tin of 4 gls	0	2	0
8 All other oils This shall include all oils in liquid or solid form such as tallow, whale oil, fish oil and all fats, vanaspathy products per maund of 960 tolas	0	2	0
9 Oil seeds except groundnuts and groundnut seeds (per candy of 160 measuring seers)	0	4	0
(*a*) Groundnut seeds (per candy of 160 measuring seers)	0	4	0
(*b*) Groundnuts (per candy of 160 measuring seers)	0	2	0
10 Teak and Beete wood of any variety which shall include logs, beams, rafters, reapers, planks and waste cut or sawn pieces, Uniform rate 0-0-8 per c ft	0	0	8
11 Teak wood unsawn poles per c ft	0	0	4
12 Jungle wood of all kinds or variety—uniform rate of 0-0-4 per c ft	0	0	4
13 Manufactured wooden materials (intended for sale) Rs 1-9-0 per *ad valorem*	1	9	0
14 Burnt lime (chunam) per cart load	0	4	0
15 Tobacco—			
(*a*) 1 Tobacco raw (per maund of 960 tolas)	0	12	0
2 Tobacco wet and green (per md of 960 tolas)	0	3	0

Exemptions

1 Used dutiable articles of household articles of travellers or passengers and goods belonging to Government and used solely for public purposes and not used or intended to be used for purpose of profit, and accompanied by an invoice certified by the Departmental Head concerned that the property therein mentioned belongs to Government or goods belonging to Palace

2 On all dutiable goods except in the case of sugar, jaggery and oil seeds which are declared not to be intended for use or consumption within the municipal limits and are taken to the Bonded Warehouse as provided in the bye law provided that such goods be not exported, full duty levied shall be paid

3 Six green cocoanuts, six dry cocoanuts and one seer of tobacco if brought for personal consumption by *bona fide* travellers or passengers

4 Goods imported by and on behalf of the Parakalaswamy Mutt

5 *Bona fide* Khadder imported into the city

6 Handloom products manufactured within the State bearing the seal of the Industries and Commerce Department

7 Dutiable articles imported into the Municipal limits and belonging to His Highness the Maharaja of Mysore

8 Dutiable articles imported into the Municipal limits for being taken to the Palace when accompanied by certificates by the Departmental Head concerned

9 Six cubes or 5 seers of 120 tolas jaggery intended for *bona fide* consumption

10 Gingili oil extracted from country ganas and castor oil manufactured locally in the State accompanied by a certificate from the Chairman of the Village Panchayet bearing the seal or from the Amildar of the Talul or the President of the Municipality

11 Fuel

12 Burnt lime or chunam brought in baskets or head loads by *bona fide* persons who manufacture or sell

13 Piece goods which are exported by the local merchants from within the Municipal limits to outside places, if they are returned back by the addressee and received by the sender within thirty days from the date of despatch Provided the goods are produced at the octroi koti before despatch with a duplicate list showing the description

Schedule of Taxes (Proposed)—*contd*

Amount for which or rate at which classes liable	Rs	a	p
(*b*) Tobacco stalks (per md of 960 tolas)	0	3	0
(*c*) Tobacco dust (per md of 960 tolas)	0	8	0
(This shall include tobacco leaves or otherwise known as Jarada)			
(*d*) Articles manufactured out of tobacco in any variety or form —*per maund of 960 tolas*			
(i) Cigarettes	3	0	0
(ii) Cigarettes or Pipe tobacco	3	0	0
(iii) Cigars in boxes or tins or packets	3	0	0
(iv) Cigars in bundles	1	0	0
(v) Tobacco in beedies	0	8	0
(vi) Chewing and scented tobacco	1	0	0
(vii) Manufactured snuff in powder form	1	0	0
(viii) Manufactured snuff per md of 960 tolas	1	0	0
16 ~~16~~ Piece goods —Imported into the city Municipal limits shall include cloths of all variety and sizes and all textiles fabrics, this shall include all stitched clothes inclined for sale, Rs 1-9-0 per cent *ad valorem*	1	9	0
17 ~~17~~ Imported manufactured articles such as Rain or Water Proof coats hold alls, umbrellas, hats, rain caps, fur caps gowns over coats and mosquito curtains and ~~so~~ others Rs 1-9-0 per cent *ad valorem*	1	9	0
18 ~~18~~ Musical goods This shall include gramophone and its accessories and gramo phone records, radio and its parts harmonium and its parts Rs 1-9-0 per cent *ad valorem*	1	9	0
19 ~~19~~ Toys of all kinds and varieties and their accessories except those made of silver and gold	1	9	0
20 ~~20~~ Soaps of all variety and kinds and shall include soap flakes, shaving sticks, shaving cream, liquid soap and the like	1	9	0
21 ~~20~~ Confectionary Shall include all kinds of manufactured sweets, pepperments and chocolates	1	9	0
22 ~~22~~ Glassware Shall include glass sheets, plates, cups, tumblers, jars, mirrors, globes, chimneys, bulbs bottles glass carboys, glass panes, glass tiles, lens, tubes, test tubes and other glass goods and either partly or wholly made of glass, Foreign glass bangles (manu factured outside Mysore State)	1	9	0
23 ~~22~~ Oilman stores Shall include manu factured goods kept in tins or packets and shall also include the following —	1	9	0
(*a*) Tinned or canned or bottled fruits, fruit juice, essence of all kinds			
(*b*) Manufactured syrups and squashes			
(*c*) Glaxo, Horlicks, Malted milk or powdered foods, cocoa, Ovaltine, Bournvita,			

Exemptions

and valuation of the articles sent and goods so received back are proved to be the same as those that were originally despatched The list will be checked and certified to serve as proof for identity of goods

14 Mysore made Cumblies, book-binders cloth or calico or calico cloth

15 Used Harmoniums, Gramophones and Radios Typewriters, watches, clocks and cycles, owned by persons for their private use and brought with their luggages while they are in transit from place to place

16 Toys of one packet if imported into the City for personal use by *bona fide* travellers Toys manufactured at Chenna patna and Sagar are also exempted provided proper certificates from local authorities are produced

17 Three cakes of soap brought for personal use and sample soap in miniature form brought for advertisement by travelling agents

18 Home made sweets imported for personal use

19 Glass bangles and glass ware in miniature form brought for advertisement by travelling agents ~~and glass bangles made in India.~~

20 Free sample of oilman stores in small packets, brought for advertisement by travelling agents

21 Used electric fan owned by persons for their private use

22 Free sample of colour and metal polish in miniature form brought by travelling agents

23 Tiles Free samples of tiles in packets brought for book ing orders by travelling agents

24 Coffee and Tea Free samples of packets brought for advertisement and book ing orders by travelling agents

25 Advertisement boards sent free of cost and used empty tins not exceeding 10, used Singer sewing machines, used iron cots, and cradles owned by persons for their private use

26 Samples of metal goods in any shape or form except silver and gold in miniature form brought by the travelling agent for advertisement and booking orders

27 Asbestos sheets in any shape or form, such as samples of goods in miniature form brought by travelling agent for adver tising and booking orders

28 Used gunny bags brought for private use not exceeding fifty

29 All used metal articles or vessels owned and brought by persons for their private use to Mysore

Schedule of Taxes (Proposed)—*contd*

Amount for which or rate at which classes liable	*Exemptions*
Ovaltine rusk and all peprotised goods and the like (*d*) Toilet snows, creams, hair oils, vaselines, Brilliantine and all kinds of pomades and perfumes and the like (*e*) Condensed milk of all kinds of liquid or powder form and shall include cheese or cream and tinned butter (*f*) Biscuits of all varieties and kinds (*g*) Sausage, canned beef, assorted soup and the like (*h*) Tinned meat, broth salmon, sara dine and all varieties of tinned fish (*i*) Pepper and ginger species (*j*) Tinned and bottled pickles, and chutnies (*k*) Baked beans in tins (*l*) Corn flour flour cakes Shreded (*m*) Bottled or tinned ~~shedded~~ wheat (*n*) Barley and Barley flour (*o*) Tinned or bottled lactogen (*p*) ~~Vinegar and~~ Vimto, and ginger (*q*) Foroe food (*r*) Fruit salads (*s*) Salads of all varieties and kinds (*t*) Quaker oats, oatmeals (*u*) Vermacellai of non Mysore origin (*v*) Tooth powder tooth paste of all varieties, face powder of all varie ties of non Mysore origin (*w*) Cuticura powder, curry powder of non Mysore origin (*x*) Baking powder and table salt of all varieties	30 Country pots under earthenware are exempted
~~24~~ 28 All electrical goods and their parts per cent *ad valorem* 1 9 0	
~~25~~ 29 Colour and metal polish and all other kinds and varieties of paints and varnishes per cent *ad valorem* 1 9 0	
~~26~~ 25 Tiles Shall only include flooring tiles of all varieties glazed and glass tiles and mangalore tiles	
~~27~~ 26 Cement and all varieties of cement such as magnesium cement and other coloured varieties 1 9 0	
~~28~~ 27 Coffee Shall include seeds, powder and tablets	
~~29~~ 28 Tea Shall include the leaves and dust	
~~30~~ 29 All iron and steel materials 1 9 0	
~~31~~ 30 Cudappah slabs and marble slabs carved, polished or otherwise 1 9 0	
~~32~~ 34 Hosiery Shall include all knitted goods 1 9 0	
~~33~~ 32 All kinds of motors, except motor vehicles taxable under Mysore Road Traffic Rules, and all acce sories of motor and motor vehicles	
~~34~~ 33 All metals or alloy of metals in any shape or form, of all manufactured articles in any shape or form, of all metals or alloy metals in any shape or form, except silver and gold in any form or shape 1 9 0	

Schedule of Taxes (Proposed)—*concld*

	Amount for which or rate at which classes liable	*Exemptions*
	Rs a p	
35 34.	Asbestos sheets (Plain or corrugated) and asbestos pipes 1 9 0	
36 35	Porcelain articles, sanitary fittings, porcelain basins, pipes, jars, cups and saucers Rs 1-9-0 per cent *ad valorem* 1 9 0	
37 36	Earthenware or Enamel wares of all kinds and Chinaware 1 9 0	
38 37.	Canvas or rubber belting for machinery and all rubber goods and articles in any shape or form 1 9 0	
39 38	Machinery parts and power loom parts 1 9 0	
40 39	Leather goods in any shape or form 1 9 0	
41 40	Battery and its accessories and dry cells 1 9 0	
42 41	All watches, clocks and time pieces and their parts 1 9 0	
43 42	Bakelite goods in any shape or form per cent *ad valorem* 1 9 0	
44 43	Photo frames or picture frames of all varieties whether manufactured out of wood or metal 1 9 0	
45 44	Optical goods and their accessories 1 9 0	
46 45.	Cycle and cycle accessories 1 9 0	
	N B —So far as exemptions (items 15 20 and 21) are concerned if there should be any doubt in determining whether a particular article is meant for *bona fide* use or otherwise of a traveller or passenger the decision of the President shall be final	
47 46	Celluloid goods in any shape or form	1-9-0
48	American flour	— do —

Schedule Route for Octroi and Tobacco License

	Names of Routes	*Names of Ookads or Posts*
1	Irwin Road and Railway Station premises	Railway Station Ookad
2	Princess Road from Railway cross or Belagola Road	Princess Road Ookad
3	Belagola Road	Kempankatte Ookad
4	Bangalore Road	Seringapatam Road Ookad
5	Kesare Road	Narsimharaja Road Ookad
6	Mahadevapur Road	Jalapuri Ookad
7	T Narasipur Road	Ittigegud Ookad
8	Sakkahalli Road	Lalithadri Ookad
9	Nanjangud Road	Nanjangud Road Ookad
10	Do	Nachenahalli Ookad
11	Mananthoddy Road	Chatnahalli Ookad
12	Keragahalli Road	Koppal Ookad
13	Bhogadi Road	Kantaraj Ookad
14	Yelwal Road	Srirampet Ookad
15	Belagola Bannimantap Road	Seringapatam Road Ookad cross
16	Devanur Bechalagrama Road	Narasimharaja Road Ookad cross
17	Ramanahalli Kyathamanahalli Road by the side of Chamundivihar	Jalapuri Road Ookad cross
18	Nachenahalli Palya Road	Chatnahalli Road Ookad cross

WD 2049—GBPM—100—27 5 45

Comparative statement showing the existing and proposed bye-laws of the Mysore City Municipality

Existing		Proposed
Exempetions	Tax	*Exemptions*
1 Personal luggage of travellers, and goods bonafide property of Government at the time of import and accompanied by an invoice certified by the Departmental Head concerned that the property therein mentioned belongs to Government		1 Used dutiable articles of household articles of travellers or passengers and goods belonging to Government and used solely for public purposes and not used or intended to be used for purpose of profit, and accompanied by an invoice certified by the Departmental Head concerned that the property therein mentioned belongs to Government or goods belonging to Palace
2 Goods which are declared not to be intended for use or consumption within the municipal limits and are taken to the Bonded Ware House as provided into the Bye-laws provided that if such goods be not exported they shall pay the full duty		2 On all dutiable goods except in the case of sugar, jaggery and oil seeds which are declared not to be intended for use or consumption within the municipal limits and are taken to the Bonded Warehouse as provided in the bye law provided that such goods be not exported, full duty levied shall be paid
3 Six green coconuts, six dry coconuts and one seer of tobacco if brought for personal consumption by bonafide travellers or passengers in a railway train		3 Six green cocoanuts, six dry cocoanuts and one seer of tobacco if brought for personal consumption by *bona fide* travellers or passengers
4 Goods imported by and on behalf of the Parakalaswamy Mutt		4 Goods imported by and on behalf of the Parakalaswamy Mutt
5 Bonafide Khaddar imported into the city (vide Govt Proceedings No L 4888/Ml 826-29 dated 26th Jan 1927)		5 *Bona fide* Khadder imported into the city
6 Handloom products manufactured within the State bearing the seal of the department of Industries & Commerce		6 Handloom products manufactured within the State bearing the seal of the Industries and Commerce Department
(7) Dutiable articles imported into the Municipal limits and belonging to His Highness the Maharaja of Mysore (Govt Order No L 651-3 Ml 70-38-1488 dt 17-7-39)		7 Dutiable articles imported into the Municipal limits and belonging to His Highness the Maharaja of Mysore
(8) Agricultural implements stocked in Agricultural depots and Co-operative societies for sale to Agriculturists (Govt Order No L 475-88 Ml 113-42-26 dt 10-7-43)		8 Dutiable articles imported into the Municipal limits for being taken to the Palace when accompanied by certificates by the Departmental Head concerned
		9 Six cubes or 5 seers of 120 tolas jaggery intended for *bona fide* consumption
		10 Gingili oil extracted from country ganas and castor oil manufactured locally in the State accompanied by a certificate from the Chairman of the Village Panchayet bearing the seal or from the Amildar of the Taluk or the President of the Municipality
		11 Fuel
		12 Burnt lime or chunam brought in baskets or head loads by *bona fide* persons who manufacture or sell
		13 Piece goods which are exported by the local merchants from within the Municipal limits to outside places, if they are returned back by the addressee and received by the sender within thirty days from the date of despatch Provided the goods are produced at the octroi koti before despatch with a duplicate list showing the description and valuation of the articles sent and goods so received back are proved to be the same as those that were originally despatched The list will be checked and certified to serve as proof for identity of goods
		14 Mysore made Cumblies, book binders cloth or calico or calico cloth

15 Used Harmoniums Gramophones and Radios Typewriters watches, clocks and cycles, owned by persons for their private use and brought with their luggages while they are in transit from place to place

16 Toys of one packet if imported into the City for personal use by *bona fide* travellers Toys manufactured at Channapatna and Sagar are also exempted provided proper certificates from local authorities are produced

17 Three cakes of soap brought for personal use and sample soap in miniature form brought for advertisement by travelling agents

18 Home made sweets imported for personal use

19 Glass bangles and glass ware in miniature form brought for advertisement by travelling agents ~~and glass bangles made in India~~

20 Free sample of oilman stores in small packets, brought for advertisement by travelling agents

21 Used electric fan owned by persons for their private use.

22 Free sample of colour and metal polish in miniature form brought by travelling agents

23 Tiles Free samples of tiles in packets brought for booking orders by travelling agents

24 Coffee and Tea Free samples of packets brought for advertisement and booking orders by travelling agents

25 Advertisement boards sent free of cost and used Empty tins not exceeding 10, used Singer sewing machines, used iron cots, and cradles owned by persons for their private use

26 Samples of metal goods in any shape or form except silver and gold in miniature form brought by the travelling agent for advertisement and booking orders

27 Asbestos sheets in any shape or form, such as samples of goods in miniature form brought by travelling agent for advertising and booking orders

28 Used gunny bags brought for private use not exceeding fifty

29 All used metal articles or vessels owned and brought by persons for their private use to Mysore

30 Country pots under earthenware are exempted

President
City Municipal Council
Mysore

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Date of issue 5/4 - 1946

Signed by M G S Rao

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

Section

File No 106-45

Serial No 26

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read—

Correspondence ending with letter no. DTS-184-63/46 dated 23-8-45 18-12-45 from the President, City Municipality, stating that the question of revising the octroi Bye laws was engaging the attention of the Municipal Council for the last two years, and forwarding for sanction the revised Bye laws relating to the levy of octroi on goods or articles imported into the Municipal limits and adding that the necessary formalities

from proviso to sec 57(1)(k) of the City Municipal Act, 1926

under sec 64 b(iv) & proviso (ii) thereof

in this behalf have been observed and that the thereto objections received have been considered to be untenable by the Municipal Council

order No. 10361-2 dated 5/4/46.

The revised Bye Laws of the Tezpur City Municipality are approved and appended to this order

The levy of octroi on Tobacco and on different forms of tobacco may be continued at the existing rates, pending issue of fresh orders

The levy of octroi on many fresh items included in the Annexure does not fall strictly specifically under the classes mentioned in Schedule II attached to the Assam City Municipalities Act, 1933

List of Enclosures

Copied by

Examined by

is sanctioned
~~and they have to be included~~ under
class VIII of the schedule. ~~Those and class~~ fire-
~~lers may be marked.~~

for Revenue Secy

To The president city bill ct. Mysore
(with records)
" Comptroller.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

R e a d :-

Correspondence ending with letter No.M5-184-631/44 dated 18th December 1945, from the President, City Municipal Council, Mysore, stating that the question of revising the Octroi Bye-Laws was engaging the attention of the Municipal Council for the past two years, and forwarding for sanction the revised Bye-Laws framed under Section 51(1) (K) of the Mysore City Municipalities Act, relating to the levy of Octroi on goods or articles imported into the Municipal limits under Section 64(b) (iv) and proviso (a) (ii) thereto of the Act and adding that the necessary formalities in this behalf have been observed and that the objections received thereto have been considered to be untenable by the Municipal Council.

Order No. L 10361-2 Jnl 106-45-36

Bangalore, Dated, March 1946. 6/4/46

The revised Octroi Bye-Laws of the Mysore City Municipality are approved and appended to this order.

The levy of Octroi on Tobacco and on different forms of tobacco may be continued at the existing rates, pending issue of further orders.

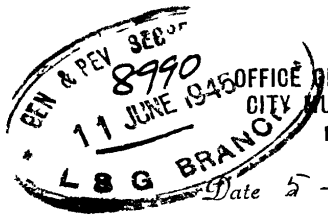
The levy of octroi on many fresh items included in the Annexure which does not strictly fall specifically under the classes mentioned in Schedule II attached to the Mysore City Municipalities Act, 1933 is sanctioned under Class VIII of the Schedule.

For Secretary to Government,
Revenue Department.

To
The President, City Municipal Council, Mysore, (with records)
The Comptroller to Government.

ACA/4.

o 2 MSC 631/184
ncl 44-45



OFFICE OF THE PRESIDENT,
CITY MUNICIPAL COUNCIL
MYSORE

From

Date 5 - 6 — 1946

R Ramachandra Rao Bhombore, Esq, B A
President City Municipal Council
MYSORE

To

J B Mallaradhya, Esq, M A,
Secretary to Government,
Revenue Department,
Bangalore.

Sir,

Subject - Levy of Octroi on articles belonging to Government Departmental concerns

---

I have the honour to state that Octroi duty is leviable on the articles received by the Government Commercial Departments such as Sandal Oil Factory, The Lac and Paint Works, Ferro Alloys Department, Silk Factory, The Superintendent, Power and Light, Sri Chamarajendra Technical Institute etc as per revised Octroi Byelaws of the Municipality recently approved in G O No L 10361-2/M1 106-45-36 dated 5-4-1946. The Octroi staff are demanding the payment of octroi under the revised byelaws But some Government commercial departments are deferring payment on the ground that they have no instructions in the matter Some departments are making references to the effect that they are not liable to pay octroi duty as they are Government Institutions, though it is clear from the para under exemptions item No 1- that only goods belonging to Government and used solely for public purposes and not used or intended to be used for purposes of public profit are exempt and not other articles

I request you therefore to kindly cause necessary instructions being issued to the several Government Departments concerned

I have the honour to be,
Sir,
Your most obedient servant,

PRESIDENT

Extra

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L 3335

To

27 X 43

Immediate

The President, Mysore City MCL

Subj – Revision of the octroi Byelaws of the Mysore City Municipality

Sir,

With reference to Your letter No MS- 184-631 / 44 d 23-8-43 on the above subject, I am directed to request You to kindly forward a/ camp at once statement clearly showing the existing and the proposed levy of octroi duty on several items, and cases of new levy

Whether the proposed amendments have been scrutinised by the Municipal Advocate may also be reflected therein

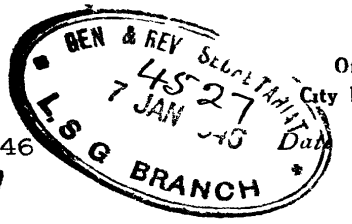
Yours obediently,

M A
for Secretary/

E&Sma

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat



Office of the President,
City Municipal Council Mysore

No M5 C 631-186/45-46 Dated 18th Dec 1945

Encl Cuts

From

R Ramachandra Rao Bhombore, Esq B A,
President City Municipal Council,
MYSORE

To

J B Mallaradhya, Esq
Secretary to Government, Revenue Department,
Bangalore

Sir,

Subject Revision of the Octroi Bye-laws

With reference to your letter No L 3335 dated 27th October 1945 on the above subject, I have the honour to append herewith two statements showing comparatively the existing and the proposed rates of octroi on several items and also cases of new levy with exemptions

The proposed amendments have been scrutinised by the Municipal Advocate who has now proposed slight insertions as mentioned in his note dated 30-11-45, copy of which is enclosed for favour of kind perusal

I solicit the favour of early orders of Government approving of the proposed amendments to the Octroi Bye-laws

I have the honour to be,
Sir,
Your most obedient servant,

PRESIDENT

BS

EXTRA

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Copy ofNote No Rgl 1089 dated 30-11-1945 from the Municipal Advocate to the President, City Municipal Council, Mysore

---

With reference to the scrutinising of the Octroi Bye-laws I have the honour to state that I had a discussion with the Octroi Superintendent and I have scrutinised the draft bye-laws They are all right

I have the honour to suggest the following slight insertions -

Rule 2 Add at the end "or through post"

Rule 9 Add in the first line after the words The President in each case, "any agent or" and retain the rest

The following para be inserted after the 1st para

"When such a person wishes to bring his goods within the Municipal limits, he shall fill up a pass in Form 40 and send it to the Octroi

Note On any failure to send a pass, the goods will be dealt with under the ordinary rules "

Form No 40 to be included as Schedule IV

The papers are returned herewith

--

"Copy"

PRESIDENT"

BS

Extra

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L 3336/ml 98-ell-13 *Dated Bangalore,* 16th **October 1944**

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore

Law Department

To

The President,
Mysore City Municipal Council,
M y s o r e

S i r,

With reference to your letter No R1 C 634-30 dated the 18th 9 January June 1944 in regard to the levy of Octroi duty by the Mysore City Municipal Council on the articles imported by the Industries and Commerce Department for the Bitumen Emulsion Plant, I am directed to observe that the case falls under the proviso (2) (ii) to Clause (XIV) of Section 64 of the Mysore City Municipalities Act - 1933 as amended from time to time, as this is a Government concern run for the exclusive benefit of the public viz the citizens of the State and the profits are treated as part of the public revenues and no portion of these profits is used for any private benefit Further, the schedule attached to the Taxation Rules in force - in the Mysore City does not authorise the levy of the Tax (duty) since exemption is allowed for goods bona-fide property of the Government at the time of import This fact has been further clarified in para (3) of Government Order No Ml 10155-219/Ml.113-42-90 dated the 15th April 1943 which may runs as follows -

" There is no legal justification for levying Octroi duty on purchases made by Government Departments for bona-fide Government use since immediately after purchase, the article becomes the property of Government, and is exempted from duty Government accordingly direct that Octroi should not be levied on purchases made by Departments of Government "

P t o.

I am to add that, in view of the above facts, no duty need be levied on the articles imported for the use of the Bitumen Emulsion Plant in Mysore City. The amount of Rs.54-10-3 already collected in this behalf may be refunded to the Industries & Commerce Department.

I have the honour to be,
Sir,
Your most obedient servant,

for Secretary to Government,
Law Department.

Cpg/5.

4 copies

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

To

L 102'5-2 d 20/1

The President, city Municipal Council, Mysore.

Subj - Levy of octroi on articles belonging to Government Departmental Concerns

Sir,

In accordance with the revised octroi bylaws approved in Govt L 10361-2 PH 106-45-36

0720-1-47 SS By Mr G.R.R.

I am directed to refer to your letter No MS C 631-154 dated 5-6-46, requesting that necessary instructions be issued to the several Govt Departments for the payment of octroi duty on the articles imported into Mysore city/ PH limits

L 6726-4/PH 154-25-2 dated 29-4-26

L 10155-2/4/PH 113-42-90 dated 15-4-43

L 5249/PH 73-37-45 d 23-12-38

L 3336, PH 98-44-13 dated 14-10-44

after

and to state that subject to the

of a certificate from the Departmental Head concerned that the property therein mentioned belongs to Govt. I am unable to find out that the case falls under proviso (d) (ii) of section 6 of the Tezpur City Municipalities Act 1933 and the question of profit in these cases does not arise at all as profits are treated as part of the public revenues and no portion of it is used for any private benefit which should not be levied on the purchases made by Departments of Govt, as definitely ordered in the above G.O. In this connection I am to observe that Your Govt should not have failed to refer to the above

has been claimed as above

I request you to state the reasons why, in spite of the above G.O. these items were not included in the above bylaws and why exemption

Government orders which have definitely disposed of the point now raised by You, while were not referred to at all or brought specifically to the notice of Govt submitting the revised draft Bye Laws of the Tirupur City Municipality in Your letter No M5-184-631 dated 18-12-43.

I have the
honour
to be
Sir
Your most obedient servant
Revenue Secy to Govt

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L10252 *Dated Bangalore,* 20 January 1947

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore
Revenue Department.

To

The President,
City Municipal Council,
Mysore.

Subject:- Levy of octroi on articles belonging to Government departmental Concerns
....

Sir,

With reference to your letter No. S.C 631-184/44-45 dated 5th June 1945 requesting that necessary instructions be issued to the several Government Departments for the payment of octroi duty on the articles imported into Mysore City Municipal limits in accordance with the revised octroi byelaws approved for the Mysore City in Government Order No.L.10341-2/41.106-45-36, I am directed to invite reference to the marginally noted Government Orders sanctioning exemption from payment of octroi duty on all articles imported into the Mysore City Municipal limits after purchase by the Government Departments for the bonafide Government purposes and subject to the issue of a certificate from the Departmental Head concerned that the property therein mentioned belongs to Government. I am again to point out that the case falls under proviso (d) (ii) of Section 64 of the Mysore City Municipalities Act, 1933 and the question of profit in these cases does not arise, at all as has been already made clear in the above Government Orders, as profits are treated as part of the public revenues and no portion of it is used for any private benefit. Octroi should not therefore be levied on the purchases made by Departments of Government as definitely ordered in the above Government Orders. I am, therefore, to request you to state the reasons way, in spite of the above Government Orders, these items were still included in the above octroi byelaws and why even the Government

L.6722-2/41.154-25-2 dated 22-4-26
L.10155-219/41.113-42-00 dated 15-4-43
L.5249/41.73-37-195 dated 23-12-1939
L.5336/41.93-44-17 dated 14-10-1944

Government Orders, which have definitely disposed of the point now raised by you were not referred to at all or brought specifically to the notice of Government, while submitting the revised draft objects of the Ayurvedic University, in your letter No. [illegible] dated 28th October 1931.

I have the honour to be,
Sir,
Your most obedient servant,

[illegible]
Secretary to Government,
Revenue Department.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L 10252

Dated Bangalore, 20th January 1947

FROM

Spare

The Secretary to the Government of His Highness the Maharaja of Mysore
Revenue Department.

To

The President,
City Municipal Council,
Mysore

Subject:- Levy of octroi on articles belonging to Government Departmental Concerns

Sir,

With reference to your letter No M 5.C 631-184/44-45 dated 5th June 1946 requesting that necessary instructions be issued to the several Government Departments for the payment of octroi duty on the articles imported into Mysore City Municipal Limits in accordance with the revised octroi byelaws approved for the Mysore City in Government Order No.L.10341-2/M1 106-45-36, I am directed to invite reference to the marginally noted Government Orders sanctioning

L 6725-9/M1 154-45-2 dated 29-4-26
L.10155-219/M1.113-42-90 dated 15-4-43
L 5249/M1.73-37-195 dated 23-12-1938
L 5336/M1.93-44-13 dated 14-10-1944

exemption from payment of octroi duty on all articles imported into the Mysore City Municipal limits after purchase by the Government Departments for the bonafide Government purposes and subject to the issue of a certificate from the Departmental Head concerned that the property therein mentioned belongs to Government. I am again to point out that the case falls under proviso (d) (ii) of section 64 of the Mysore City Municipalities Act, 1933 and the question of profit in these cases does not arise, at all as has been already made clear in the above Governmentx Orders, as profits are treated as part of the public revenues and no portion of it is used for any private benefit Octroi should not therefore be levied on the purchases made by Department of Government as definitely ordered in the above Government Orders I am, therefore, to request you to state the reasons why, in spite of the above Government Orders, these items were still included in the above octroi byelaws and why even the Government

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L 10252 *Dated Bangalore* 20 January 1947

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore
Revenue Department.

To

The President,
City Municipal Council,
Mysore.

Subject:- Levy of octroi on articles belonging to Government Departmental concerns

Sir,

With reference to your letter No.M.B C 631-184/44-45 dated 5th June 1946 requesting that necessary instructions be issued to the several Government Departments for the payment of octroi duty on the articles imported into Mysore City Municipal Limits in accordance with the revised octroi by-laws approved for the Mysore City in Government Order No. L 10041-2/71 106-45-46, I am directed to invite reference to the marginally noted Government Orders sanctioning exemption from payment of octroi duty on all articles imported into the Mysore City Municipal limits after purchase by the Government Departments for the bonafide Government purposes and subject to the issue of a certificate from the Departmental Head concerned that the property therein mentioned belongs to Government. I am again to point out that the case falls under proviso (d) (ii) of Section 64 of the Mysore City Municipalities Act, 1933 and the question of profit in these cases does not arise, at all as has been already made clear in the above Governments Orders, as profits are treated as part of the public revenues and no portion of it is used for any private benefit. Octroi should not therefore be levied on the purchases made by Departments of Government as definitely ordered in the above Government Orders. I am, therefore, to request you to state the reasons why, in spite of the above Government Orders, these items were still included in the above octroi bye-laws and why even the Government

L.6726-9/Ml.154-25-2 dated 29-7-26
L.10155-7 19/Ml.113-42-9 dated 15-4-43
L.5249/Ml.73-37-195 dated 20-12-1938
L 3[illegible]5/Ml.93-44-13 dated 14-10-1944

Government Orders, which have definitely disposed of the point now raised by you were not referred to at all or brought specifically to the notice of Government, while submitting the revised octroi bye-laws of the Mysore City Municipality, in your letter No.A.3-184-631 dated 18th December 1948.

I have the honour to be,
Sir,
Your most obedient servant,

Secretary to Government,
Revenue Department.

LM3.4.

No M5 C 389-100

Encls USB

Office of the President
City Municipal Council Mysore

Date 2nd July 1947

From

R RAMACHANDRA RAO BHOMBORE, Esq, B A
President, City Municipal Council, Mysore

To H-7 Syed Abdul Aleem, Esq, B A,
Secretary to the Government of His Highness
the Maharaja of Mysore, Revenue Department,
Bangalore

Sir,

Subject - Levy of octroi on all forms of tobacco

I have the honour to invite your kind reference to this office letter No M5 C 389-100/45-46 dated 5-6-1946 on the above subject and to request you kindly to obtain orders of Government early in the matter

I have the honour to be,

Sir,

Your most obedient servant,

- President

PUK

No
Encl

Office of the President
City Municipal Council Mysore

Date 22nd July 1947

From

R RAMACHANDRA RAO BHOMBORE, Esq, B A
President, City Municipal Council,
MYSORE

To

Syed Abdul Aleem, Esq., B A.,
Secretary to Government of His Highness the
Maharaja of Mysore, Revenue Department,
B A N G A L O R E

Sir,

Subject - Levy of Octroi on articles belonging to Government departmental concerns

With reference to your letter No. 10252 dated the 20th January 1947 on the above subject, I have the honour to state that a revision of the Octroi Bye-laws of the Municipality was taken up with a view to improve the financial position of the Municipal Council which was going from bad to worse, and inspite of their strenous efforts to improve them in all possible ways, it has not yet been possible to do so owing to the commitments of the Municipality which are mounting higher and higher owing to the increased cost of labour and materials, payment of Dearness allowance and such other items The Council has been running into fresh debts year after year towards water supply, tarring of roads etc., The present loan amounts 4.25 lakhs and it has already submitted proposals for a further loan of 19 lakhs for providing water supply to newly formed extensions for metering house connections, for construction of houses and for underground Drainage etc., and has proposed additional taxation for repayment of the loan with interest in 20 years. The Council feel that they cannot impose additional taxes any more.

While such is the position of the Municipal Council, the several Government departmental concerns which are earning good profit especially while they do not lose anything, the payment of a nominal octroi will be a good source of income to the Municipality which is hard put to find funds to balance its Budget and the

the money will be used solely for the public purposes by the municipality also as is done by Government.

Having regard to all these, the Council resolved at their meeting held on 10-6-47 that the Government requested to reconsider their law and direct the several Government departmental concerns to pay octroi to the Municipality which is also an Agent of the Government and thus help it to tide over the financial crisis. A copy of their resolution is enclosed for favour of perusal.

I therefore request you kindly obtain necessary orders of Government in the matter and end this controversy, taking a liberal view of the matter.

I have the honour to be,

Sir,

Your most obedient servant,

([illegible])

President.

Proceedings of the adjourned Special Meeting of the Municipal Council held on tuesday the 20th June 47 at 2.P.M. in the - Municipal Offices.

1109. Special Managing Committee Resolution No. 276 dated 16-5-47 that a recommendation may be made to the Council to request the Government to instruct Government Industrial concerns such as Sandaloil Factory, silk Weaving Factory, Ferro Alloy Furnnces, Lac and Paint Works, Railways and Electric departments, Chamarajendra Technical Institute to pay octroi on all duitable articles imported by them and used or intended to be used for purpose of profit as provided by proviso (a) (1) to Section 64 of City Municipality Act.

A p p r o v e d.

Sd. R. Ramachandra Rao Bhombore-
President.

C o p y

President.

5

L 1800
31747

To

The President - cum Medl
Mysore

Subj - Levy of excise on all forms of tobacco in Mysore city

Sir,

With reference to your reminder no MS- C 389/100 dt 2-7-47 on the above subject, I am directed to request that the information called for in this office letter dt L 7 S 22-3 dated 26-1-46 - on the financial implications of the proposal to levy excise on all forms of tobacco, at a uniform rate-

No	
Ref on Pet No	19 —19
App No	
Dis No	
Enclosure	Dated
Approved on	
Copied on	by
Examined on	by
Signed on	Despatched on
Entered in—	
Current / Petition / Appeal	Register on / By
Periodical	
Reminded on	

WD 0639—GPB—75 000—1.-6-45

DRAFT L 9842

2/9/47

To

The President-
City Municipal Council
Docket Abstract Mysore

Levy of octroi on articles belonging to Government Departmental Concerns imported into the limits of the Municipality

Sir,

With reference to the Correspondence ending with this office letter No MSC 631-154 dated 22-7-47 on the above subject, I am directed to state that, as already pointed out in this office letter No L 1025-2 dated 20-1-1947, the above proposal of the City Municipal Council is definitely an infringement of the various standing orders on the subject as noted in the margin and is therefore not acceptable to the Government.

I have the

To The Revenue Secy

X L 6726-9 / ML 154-25-2 dt 29-4-26
L 10155-219 / ML 113-42-40 dt 15-4-43
L 5249 / ML 73-37-145 dt 23-12-38
L 3336 / ML 98-44-13 dt 14-10-44.

"Action may therefore be taken to bring the revised section Bye laws of the city Municipality in Conformity with the standing orders on the subject

Thanking you

Yours

Joseph Reverne Ley

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No L 9842

General and Revenue Secretariat,

Dated Bangalore, 27/9/ *1947*

FROM

The Secretary to the Government of
His Highness the Maharaja of Mysore
Revenue Department.

To

The President,
City Municipal Council,
Mysore.

SIR,

Levy of octroi on articles belonging to Government Departments concerns imported into the limits of the Mysore City Municipality

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With reference to the correspondence ending with your letter No.M5 C.631-184/44-45 dated 22rd July 1947 on the above subject, I am directed to state that as already pointed out in this office letter No L 10252 dated 20th January 1947, the above proposal of the City Municipal Council is definitely an infringement of the various standing orders as noted in the margin, directing the exemption from the payment of duty on all articles imported by the Government for their use and is therefore not acceptable to the Government.

L.6726-9/M1.154-25-2 dated 29-4-26
L.10155-219/M1.113-42-90 " 15-4-43
L.5249/M1.73-37-195 dated 23-12-38
L.3336/M1.98-44-13 dated 14-10-44.

Departments

I have the honour to be,

Sir,

Your most obedient servant,

for Secretary to Government,
Revenue Department.

Spare copy

Shimoga Dt Sri

1 — [redacted]0

The Chairman

I am directed to forward herewith for
necessary action a copy of a petition
dated 7.1.48 addressed to Government by
certain merchants working in your office
for the grant of suitable site in the
city for building purposes & also to enable
them to live in the court
house built in Devaraj Urs near.

Secretary Finance Department

The Chairman, City Improvement Board is requested
to examine this suggestion and if suitable
may be pleased to be converted into
land to be converted into
small site for being allotted to
them